

1       **\*b0339/1.1\* 480.** Page 818, line 15: after that line insert:

2       **\*b0339/1.1\* "SECTION 1630e.** 66.46 (2) (f) 1. L. of the statutes is created to read:

3       66.46 (2) (f) 1. L. Costs for the removal, or containment, of lead contamination  
4       in buildings or infrastructure if the city declares that such lead contamination is a  
5       public health concern."

6       **\*b0569/1.4\* 481.** Page 818, line 15: after that line insert:

7       **\*b0569/1.4\* "SECTION 1630m.** 66.46 (6c) of the statutes is amended to read:

8       66.46 (6c) NOTIFICATION OF POSITION OPENINGS. (a) Any person who operates for  
9       profit and is paid project costs under sub. (2) (f) 1. a., d., j. and k. in connection with  
10      the project plan for a tax incremental district shall notify the department of  
11      workforce development and the ~~area private industry council under the job training~~  
12      ~~partnership act, 29 USC 1501 to 1798~~ local workforce development board established  
13      under 29 USC 2832, of any positions to be filled in the county in which the city which  
14      created the tax incremental district is located during the period commencing with  
15      the date the person first performs work on the project and ending one year after  
16      receipt of its final payment of project costs. The person shall provide this notice at  
17      least 2 weeks prior to advertising the position.

18      (b) Any person who operates for profit and buys or leases property in a tax  
19      incremental district from a city for which the city incurs real property assembly costs  
20      under sub. (2) (f) 1. c. shall notify the department of workforce development and the  
21      ~~area private industry council under the job training partnership act, 29 USC 1501~~  
22      ~~to 1798~~ local workforce development board established under 29 USC 2832, of any  
23      position to be filled in the county in which the city creating the tax incremental

1 district is located within one year after the sale or commencement of the lease. The  
2 person shall provide this notice at least 2 weeks prior to advertising the position.”.

3 **\*b0620/1.1\* 482.** Page 818, line 15: after that line insert:

4 **\*b0620/1.1\* “SECTION 1630e.** 66.46 (4m) (b) 2. of the statutes is amended to  
5 read:

6 66.46 (4m) (b) 2. No Except as provided in subd. 2m., no tax incremental  
7 district may be created and no project plan may be amended unless the board  
8 approves the resolution adopted under sub. (4) (gm) or (h) 1. by a majority vote not  
9 less than 10 days nor more than 30 days after receiving the resolution.

10 **\*b0620/1.1\* SECTION 1630f.** 66.46 (4m) (b) 2m. of the statutes is created to  
11 read:

12 66.46 (4m) (b) 2m. The requirement under subd. 2. that a vote by the board take  
13 place not less than 10 days nor more than 30 days after receiving a resolution does  
14 not apply to a resolution amending a project plan under sub. (4) (h) 1. if the resolution  
15 relates to a tax incremental district, the application for the redetermination of the  
16 tax incremental base of which was made in 1998, that is located in a village that was  
17 incorporated in 1912, has a population of at least 3,800 and is located in a county with  
18 a population of at least 108,000.

19 **\*b0620/1.1\* SECTION 1630j.** 66.46 (5) (cf) of the statutes is created to read:

20 66.46 (5) (cf) If the city adopts an amendment to a plan, to which sub. (4m) (b)  
21 2m. applies, the tax incremental base for the district shall be redetermined by adding  
22 to the tax incremental base the value, as of January 1, 1998, of the taxable property  
23 that is added to the existing district under sub. (4) (h) 1.”.

24 **\*b0670/2.1\* 483.** Page 818, line 15: after that line insert:

1           **\*b0670/2.1\* “SECTION 1630k.** 66.46 (5) (bf) of the statutes is created to read:

2           66.46 (5) (bf) Notwithstanding the time limits in par. (b), if the city clerk of a  
3           city that created a tax incremental district in July 1997 files with the department of  
4           revenue, not later than May 31, 1999, the forms and application that were originally  
5           due on or before December 31, 1997, the tax incremental base of the district shall be  
6           calculated by the department of revenue as if the forms and application had been  
7           filed on or before December 31, 1997, and, until the tax incremental district  
8           terminates, the department of revenue shall allocate tax increments and treat the  
9           district in all other respects as if the forms and application had been filed on or before  
10          December 31, 1997, except that the department may not certify a value increment  
11          under par. (b) before 1999.”.

12          **\*b0038/1.4\* 484.** Page 818, line 16: delete lines 16 to 23.

13          **\*b0338/3.1\* 485.** Page 819, line 2: after “costs” insert “,incurred or estimated  
14          to be incurred by a political subdivision.”.

15          **\*b0338/3.2\* 486.** Page 819, line 6: after “remediated,” insert “cancellation of  
16          delinquent taxes.”.

17          **\*b0338/3.3\* 487.** Page 819, line 8: after “disposing of” insert “underground  
18          storage tanks or”.

19          **\*b0338/3.4\* 488.** Page 819, line 15: after “subdivision.” insert ““Eligible  
20          costs” associated with groundwater affected by environmental pollution include  
21          investigation and remediation costs for groundwater that is located in, and extends  
22          beyond, the property that is being remediated.”.

23          **\*b0338/3.5\* 489.** Page 819, line 16: delete lines 16 to 20.

24          **\*b0338/3.6\* 490.** Page 819, line 21: delete that line and substitute:

1           **\*b0338/3.6\*** “SECTION 1634. 66.462 (2) of the statutes is renumbered 66.462  
2           (2) (a) and amended to read:”.

3           **\*b0338/3.7\* 491.** Page 819, line 22: after “(2)” insert “(a)”.

4           **\*b0338/3.8\* 492.** Page 820, line 1: after “are” insert “located within the  
5           political subdivision and that are”.

6           **\*b0338/3.9\* 493.** Page 820, line 7: after “subdivision” insert “. If the political  
7           subdivision owns the property that is being remediated, the political subdivision  
8           may not sell or otherwise transfer the property to any person who is responsible for  
9           the environmental pollution which is remediated”.

10          **\*b0338/3.10\* 494.** Page 820, line 10: after that line insert:

11          **\*b0338/3.10\*** “SECTION 1634c. 66.462 (2) (b) of the statutes is created to read:  
12          66.462 (2) (b) No expenditure for an eligible cost may be made by a political  
13          subdivision later than 7 years after the environmental remediation tax incremental  
14          base is certified by the department under sub. (4).”.

15          **\*b0338/3.11\* 496.** Page 821, line 6: after that line insert:

16          **\*b0338/3.11\*** “SECTION 1635c. 66.462 (3) (b) 2. of the statutes is amended to  
17          read:

18          66.462 (3) (b) 2. No written application may be submitted under sub. (4) unless  
19          the board approves the written proposal under sub. (2) (a) by a majority vote not less  
20          than 10 days nor more than 30 days after receiving the proposal.”.

21          **\*b0354/2.1\* 497.** Page 821, line 6: after that line insert:

22          **\*b0354/2.1\*** “SECTION 1635m. 66.462 (3) (bm) of the statutes is created to read:  
23          66.462 (3) (bm) A joint review board acting under this section, or under s. 66.46  
24          (4m), as described in par. (d), may not approve a proposal under this section for which

1 the political subdivision has incurred eligible costs, or which contains estimates of  
2 eligible costs, in excess of \$80,000, unless one of the following applies:

3 1. The contract entered into by the political subdivision to remediate the  
4 environmental pollution on the property to which the proposal applies contains a  
5 guaranteed maximum cost, that is to be paid by the political subdivision, which is  
6 consistent with the costs identified in the remedial action plan described under sub.  
7 (4) (a).

8 2. The political subdivision obtains insurance to cover any costs that exceed the  
9 costs identified in the remedial action plan described under sub. (4) (a).”.

10 **\*b0338/3.12\* 498.** Page 821, line 10: delete that line and substitute “action  
11 plan approved by the department of natural resources that contains cost estimates  
12 for anticipated eligible costs and a schedule for the design, implementation and  
13 construction that is needed to complete the remediation, with respect”.

14 **\*b0338/3.13\* 499.** Page 821, line 17: after that line insert:

15 **\*b0338/3.13\* “SECTION 1636e.** 66.462 (4) (c) of the statutes is amended to read:  
16 66.462 (4) (c) The political subdivision submits a statement, signed by its chief  
17 executive officer, that the political subdivision has attempted to recover the cost of  
18 remediating environmental pollution on the property from ~~responsible parties~~ the  
19 person who caused the environmental pollution.”.

20 **\*b0377/1.2\* 495.** Page 821, line 18: delete the material beginning with that  
21 line and ending with page 822, line 5.

22 **\*b0569/1.5\* 500.** Page 822, line 5: after that line insert:

23 **\*b0569/1.5\* “SECTION 1637t.** 66.521 (6m) of the statutes is amended to read:

1           66.521 **(6m)** NOTIFICATION OF POSITION OPENINGS. A municipality may not enter  
2           into a revenue agreement with any person who operates for profit unless that person  
3           has agreed to notify the department of workforce development and the ~~area private~~  
4           ~~industry council under the job training partnership act, 29 USC 1501 to 1798~~ local  
5           workforce development board established under 29 USC 2832, of any position to be  
6           filled in that municipality within one year after issuance of the revenue bonds. The  
7           person shall provide this notice at least 2 weeks before advertising the position. The  
8           notice required by this subsection does not affect the offer of employment  
9           requirements of sub. (4s).".

10           **\*b0122/1.1\* 503.** Page 822, line 6: delete that line.

11           **\*b0319/2.2\* 501.** Page 822, line 6: after that line insert:

12           **\*b0319/2.2\* "SECTION 1638e.** 66.55 (1) (a) of the statutes is amended to read:

13           66.55 (1) (a) "Capital costs" means the capital costs to construct, expand or  
14           improve public facilities, including the cost of land, and including legal, engineering  
15           and design costs to construct, expand or improve public facilities, except that not  
16           more than 10% of capital costs may consist of legal, engineering and design costs  
17           unless the ~~political subdivision~~ municipality can demonstrate that its legal,  
18           engineering and design costs which relate directly to the public improvement for  
19           which the impact fees were imposed exceed 10% of capital costs. "Capital costs" does  
20           not include other noncapital costs to construct, expand or improve public facilities  
21           or the costs of equipment to construct, expand or improve public facilities.

22           **\*b0319/2.2\* SECTION 1638ec.** 66.55 (1) (c) of the statutes is amended to read:

1           66.55 (1) (c) "Impact fees" means cash contributions, contributions of land or  
2           interests in land or any other items of value that are imposed on a developer by a  
3           ~~political subdivision~~ municipality under this section.

4           **\*b0319/2.2\* SECTION 1638ee.** 66.55 (1) (d) of the statutes is amended to read:

5           66.55 (1) (d) "Land development" means the construction or modification of  
6           improvements to real property that creates additional residential dwelling units  
7           within a ~~political subdivision~~ municipality or that results in nonresidential uses that  
8           create a need for new, expanded or improved public facilities within a ~~political~~  
9           ~~subdivision~~ municipality.

10          **\*b0319/2.2\* SECTION 1638eg.** 66.55 (1) (e) of the statutes is amended to read:

11          66.55 (1) (e) "~~Political subdivision~~ Municipality" means a city, village, or town  
12          ~~or county~~.

13          **\*b0319/2.2\* SECTION 1638ei.** 66.55 (1) (f) of the statutes is amended to read:

14          66.55 (1) (f) "Public facilities" means highways, as defined in s. 340.01 (22), and  
15          ~~other transportation facilities~~, traffic control devices, facilities for collecting and  
16          treating sewage, facilities for collecting and treating storm and surface waters,  
17          facilities for pumping, storing and distributing water, ~~parks, playgrounds and other~~  
18          ~~recreational facilities, solid waste and recycling facilities, lands for parks and real~~  
19          ~~property improvements to parks~~, fire protection facilities, law enforcement facilities,  
20          and emergency medical facilities and libraries ~~except that, with regard to counties,~~  
21          ~~"public facilities" does not include highways, as defined in s. 340.01 (22), other~~  
22          ~~transportation facilities or traffic control devices.~~ "Public facilities" does not include  
23          facilities owned by a school district.

24          **\*b0319/2.2\* SECTION 1638ek.** 66.55 (1) (fs) of the statutes is created to read:

1           66.55 (1) (fs) "Real property improvements to parks" means basic facilities and  
2           improvements that include shelters, playground equipment, parking lots and  
3           restroom facilities, but does not include swimming pools, multiple baseball diamonds  
4           or scoreboards.

5           **\*b0319/2.2\* SECTION 1638eL.** 66.55 (1) (g) of the statutes is amended to read:

6           66.55 (1) (g) "Service area" means a geographic area delineated by a ~~political~~  
7           ~~subdivision~~ municipality within which there are public facilities.

8           **\*b0319/2.2\* SECTION 1638en.** 66.55 (1) (h) of the statutes is amended to read:

9           66.55 (1) (h) "Service standard" means a certain quantity or quality of public  
10          facilities relative to a certain number of persons, parcels of land or other appropriate  
11          measure, as specified by the ~~political subdivision~~ municipality.

12          **\*b0319/2.2\* SECTION 1638ep.** 66.55 (2) (a) of the statutes is amended to read:

13          66.55 (2) (a) ~~Subject to par. (am), a political subdivision~~ A municipality may  
14          enact an ordinance under this section that imposes impact fees on developers to pay  
15          for the capital costs that are necessary to accommodate land development.

16          **\*b0319/2.2\* SECTION 1638er.** 66.55 (2) (am) of the statutes is repealed.

17          **\*b0319/2.2\* SECTION 1638et.** 66.55 (2) (b) of the statutes is amended to read:

18          66.55 (2) (b) Subject to par. (c), this section does not prohibit or limit the  
19          authority of a ~~political subdivision~~ municipality to finance public facilities by any  
20          other means authorized by law, except that the amount of an impact fee imposed by  
21          a ~~political subdivision~~ municipality shall be reduced, under sub. (6) (d), to  
22          compensate for any other costs of public facilities imposed by the ~~political subdivision~~  
23          municipality on developers to provide or pay for capital costs.

24          **\*b0319/2.2\* SECTION 1638ev.** 66.55 (2) (c) of the statutes is amended to read:



1           66.55 (2) (c) Beginning on May 1, 1995, a ~~political subdivision~~ municipality  
2 may impose and collect impact fees only under this section.

3           **\*b0319/2.2\* SECTION 1638ex.** 66.55 (3) of the statutes is amended to read:

4           66.55 (3) PUBLIC HEARING; NOTICE. Before enacting an ordinance that imposes  
5 impact fees, or amending an existing ordinance that imposes impact fees, a ~~political~~  
6 ~~subdivision~~ municipality shall hold a public hearing on the proposed ordinance or  
7 amendment. Notice of the public hearing shall be published as a class 1 notice under  
8 ch. 985, and shall specify where a copy of the proposed ordinance or amendment and  
9 the public facilities needs assessment may be obtained.

10          **\*b0319/2.2\* SECTION 1638f.** 66.55 (4) (a) (intro.) of the statutes is amended to  
11 read:

12          66.55 (4) (a) (intro.) Before enacting an ordinance that imposes impact fees or  
13 amending an ordinance that imposes impact fees by revising the amount of the fee  
14 or altering the public facilities for which impact fees may be imposed, a ~~political~~  
15 ~~subdivision~~ municipality shall prepare a needs assessment for the public facilities  
16 for which it is anticipated that impact fees may be imposed. The public facilities  
17 needs assessment shall include, but not be limited to, the following:

18          **\*b0319/2.2\* SECTION 1638fc.** 66.55 (4) (a) 3. of the statutes is amended to read:

19          66.55 (4) (a) 3. A detailed estimate of the capital costs of providing the new  
20 public facilities or the improvements or expansions in existing public facilities  
21 identified in subd. 2., including an estimate of the effect of recovering these capital  
22 costs through impact fees on the availability of affordable housing within the  
23 ~~political subdivision~~ municipality.

24          **\*b0319/2.2\* SECTION 1638fe.** 66.55 (4) (b) of the statutes is amended to read:

1           66.55 (4) (b) A public facilities needs assessment or revised public facilities  
2 needs assessment that is prepared under this subsection shall be available for public  
3 inspection and copying in the office of the clerk of the ~~political subdivision~~  
4 municipality at least 20 days before the hearing under sub. (3).

5           **\*b0319/2.2\* SECTION 1638fg.** 66.55 (5) (b) of the statutes is amended to read:

6           66.55 (5) (b) An ordinance enacted under this section may delineate  
7 geographically defined zones within the ~~political subdivision~~ municipality and may  
8 impose impact fees on land development in a zone that differ from impact fees  
9 imposed on land development in other zones within the ~~political subdivision~~  
10 municipality. The public facilities needs assessment that is required under sub. (4)  
11 shall explicitly identify the differences, such as land development or the need for  
12 those public facilities, which justify the differences between zones in the amount of  
13 impact fees imposed.

14           **\*b0319/2.2\* SECTION 1638fi.** 66.55 (6) (b) of the statutes is amended to read:

15           66.55 (6) (b) May not exceed the proportionate share of the capital costs that  
16 are required to serve land development, as compared to existing uses of land within  
17 the ~~political subdivision~~ municipality.

18           **\*b0319/2.2\* SECTION 1638fk.** 66.55 (6) (d) of the statutes is amended to read:

19           66.55 (6) (d) Shall be reduced to compensate for other capital costs imposed by  
20 the ~~political subdivision~~ municipality with respect to land development to provide or  
21 pay for public facilities, including special assessments, special charges, land  
22 dedications or fees in lieu of land dedications under ch. 236 or any other items of  
23 value.

24           **\*b0319/2.2\* SECTION 1638fm.** 66.55 (6) (g) of the statutes is amended to read:

1           66.55 (6) (g) Shall be payable by the developer to the ~~political subdivision~~  
2     municipality, either in full or in instalment payments that are approved by the  
3     ~~political subdivision, before municipality, and may not be due on a date that is earlier~~  
4     ~~than the date on which~~ a building permit ~~may be~~ for the construction of a dwelling  
5     or other structure within the land development is issued ~~or other required approval~~  
6     ~~may be given by the political subdivision.~~

7           **\*b0319/2.2\* SECTION 1638fo.** 66.55 (7) of the statutes is amended to read:

8           66.55 (7) LOW-COST HOUSING. An ordinance enacted under this section may  
9     provide for an exemption from, or a reduction in the amount of, impact fees on land  
10    development that provides low-cost housing, except that no amount of an impact fee  
11    for which an exemption or reduction is provided under this subsection may be shifted  
12    to any other development in the land development in which the low-cost housing is  
13    located or to any other land development in the ~~political subdivision~~ municipality.

14          **\*b0319/2.2\* SECTION 1638fq.** 66.55 (8) of the statutes is amended to read:

15          66.55 (8) REQUIREMENTS FOR IMPACT FEE REVENUES. Revenues from impact fees  
16    shall be placed in a segregated, interest-bearing account and shall be accounted for  
17    separately from the other funds of the ~~political subdivision~~ municipality. Impact fee  
18    revenues and interest earned on impact fee revenues may be expended only for  
19    capital costs for which the impact fees were imposed.

20          **\*b0319/2.2\* SECTION 1638fs.** 66.55 (9) of the statutes is amended to read:

21          66.55 (9) REFUND OF IMPACT FEES. An ordinance enacted under this section shall  
22    specify that impact fees that are imposed and collected by a ~~political subdivision~~  
23    municipality but are not used within a reasonable period of time after they are  
24    collected to pay the capital costs for which they were imposed shall be refunded to  
25    the current owner of the property with respect to which the impact fees were

1 imposed. The ordinance shall specify, by type of public facility, reasonable time  
2 periods within which impact fees must be spent or refunded under this subsection.  
3 In determining the length of the time periods under the ordinance, a ~~political~~  
4 ~~subdivision~~ municipality shall consider what are appropriate planning and  
5 financing periods for the particular types of public facilities for which the impact fees  
6 are imposed.

7 **\*b0319/2.2\* SECTION 1638fu.** 66.55 (10) of the statutes is amended to read:

8 66.55 (10) APPEAL. A ~~political subdivision~~ municipality that enacts an impact  
9 fee ordinance under this section shall, by ordinance, specify a procedure under which  
10 a developer upon whom an impact fee is imposed has the right to contest the amount,  
11 collection or use of the impact fee to the governing body of the ~~political subdivision~~  
12 municipality.”

13 **\*b0675/4.3\* 502.** Page 822, line 6: after that line insert:

14 **\*b0675/4.3\* “SECTION 1638m.** 66.75 (1m) (f) 3. of the statutes is amended to  
15 read:

16 66.75 (1m) (f) 3. From the appropriation under s. 20.835 (4) (gg), the  
17 department of revenue shall distribute ~~97%~~ 98.25% of the taxes collected under this  
18 paragraph for each district to that district, no later than the end of the month  
19 following the end of the calendar quarter in which the amounts were collected. The  
20 taxes distributed shall be increased or decreased to reflect subsequent refunds, audit  
21 adjustments and all other adjustments. Interest paid on refunds of the tax under this  
22 paragraph shall be paid from the appropriation under s. 20.835 (4) (gg) at the rate  
23 under s. 77.60 (1) (a). Any district that receives a report along with a payment under

1 this subdivision or subd. 2. is subject to the duties of confidentiality to which the  
2 department of revenue is subject under s. 77.61 (5).”.

3 **\*b0071/2.5\* 504.** Page 822, line 7: delete lines 7 to 16.

4 **\*b0124/1.1\* 505.** Page 822, line 17: delete the material beginning with that  
5 line and ending with page 823, line 8.

6 **\*b0377/1.3\* 506.** Page 825, line 14: delete lines 14 to 23.

7 **\*b0182/4.3\* 507.** Page 825, line 23: after that line insert:

8 **\*b0182/4.3\* “SECTION 1648g.** 67.05 (6m) (intro.) of the statutes is amended to  
9 read:

10 67.05 (6m) HEARING AND REFERENDUM IN TECHNICAL COLLEGE DISTRICTS. (intro.)  
11 Prior Unless sub. (7) (k) applies, prior to the adoption of an initial resolution under  
12 sub. (1), the technical college district board shall adopt a resolution stating its  
13 intention to borrow money for the purposes specified in s. 38.16 (2) and setting a date,  
14 time and place for a public hearing on the resolution adopted under this subsection  
15 which shall be held within 30 days after its adoption. The technical college district  
16 secretary immediately shall publish a copy of the resolution adopted under this  
17 subsection as a class 1 notice, under ch. 985.

18 **\*b0182/4.3\* SECTION 1648m.** 67.05 (7) (k) of the statutes is created to read:

19 67.05 (7) (k) Subsection (6m) does not apply to an initial resolution adopted by  
20 a technical college district board to purchase or construct a facility to be used as an  
21 applied technology center to which s. 38.15 (3) (c) applies.”.

22 **\*b0310/1.12\* 508.** Page 826, line 7: before “281.60” insert “281.595.”.

23 **\*b0182/4.4\* 509.** Page 826, line 9: after that line insert:

24 **\*b0182/4.4\* “SECTION 1649m.** 67.12 (12) (k) of the statutes is created to read:

1           67.12 (12) (k) Paragraph (e) 5. does not apply to borrowing by a technical college  
2           district board to purchase or construct a facility to be used as an applied technology  
3           center if s. 38.15 (3) (c) applies.”.

4           **\*b0235/2.3\* 510.** Page 826, line 9: after that line insert:

5           **\*b0235/2.3\* “SECTION 1649r.** 69.22 (1) (c) of the statutes is amended to read:

6           69.22 (1) (c) Twelve ~~Thirteen~~ dollars and 40 cents for issuing a copy of a birth  
7           certificate, \$1.40 of which shall be forwarded to the state treasurer as provided in  
8           sub. (1m) and credited to the appropriation under s. 20.435 (5) (jk) and \$7 of which  
9           shall be forwarded to the state treasurer as provided in sub. (1m) and credited to the  
10          appropriations under s. 20.433 (1) (g) and (h).

11          **\*b0235/2.3\* SECTION 1649s.** 69.22 (1) (c) of the statutes, as affected by 1999

12          Wisconsin Act .... (this act), is repealed and recreated to read:

13          69.22 (1) (c) Twelve dollars for issuing a copy of a birth certificate, \$7 of which  
14          shall be forwarded to the state treasurer as provided in sub. (1m) and credited to the  
15          appropriations under s. 20.433 (1) (g) and (h).”.

16          **\*b0479/2.1\* 511.** Page 827, line 14: delete lines 14 to 16.

17          **\*b0110/1.5\* 512.** Page 827, line 17: delete lines 17 to 22.

18          **\*b0318/1.1\* 513.** Page 827, line 22: after that line insert:

19          **\*b0318/1.1\* “SECTION 1655m.** 70.32 (1g) of the statutes is amended to read:

20          70.32 (1g) In addition to the factors set out in sub. (1), the assessor shall  
21          consider the effect on the value of the property of any zoning ordinance under s.  
22          59.692, 61.351 or 62.231, any conservation easement under s. 700.40, any  
23          conservation restriction under an agreement with the federal government and any  
24          restrictions under ch. 91. Beginning with the property tax assessments as of

1 January 1, 2000, the assessor may not consider the effect on the value of the property  
2 of any federal income tax credit that is extended to the property owner under section  
3 42 of the Internal Revenue Code.”.

4 **\*b0036/1.1\* 514.** Page 827, line 23: delete that line.

5 **\*b0036/1.2\* 515.** Page 828, line 1: delete lines 1 to 3.

6 **\*b0055/2.2\* 516.** Page 828, line 4: delete the material beginning with that  
7 line and ending with page 837, line 3.

8 **\*b0649/1.1\* 517.** Page 837, line 3: after that line insert:

9 **\*b0649/1.1\* “SECTION 4673d.** 71.01 (6) (e) of the statutes is repealed.

10 **\*b0649/1.1\* SECTION 1673e.** 71.01 (6) (f) of the statutes is amended to read:

11 71.01 (6) (f) For taxable years that begin after December 31, 1990, and before  
12 January 1, 1992, for natural persons and fiduciaries, except fiduciaries of nuclear  
13 decommissioning trust or reserve funds, “~~internal revenue code~~ Internal Revenue  
14 Code” means the federal ~~internal revenue code~~ Internal Revenue Code as amended  
15 to December 31, 1990, and as amended by P.L. 102–90, P.L. 102–227, P.L. 102–486,  
16 P.L. 103–66, P.L. 104–188, excluding section 1311 of P.L. 104–188, ~~and~~ P.L. 105–34,  
17 P.L. 105–206 and P.L. 105–277, and as indirectly affected by P.L. 99–514, P.L.  
18 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L.  
19 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227, P.L. 102–486, P.L. 103–66, P.L.  
20 104–188, excluding section 1311 of P.L. 104–188, ~~and~~ P.L. 105–34, P.L. 105–206 and  
21 P.L. 105–277. The ~~internal revenue code~~ Internal Revenue Code applies for  
22 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
23 federal ~~internal revenue code~~ Internal Revenue Code enacted after  
24 December 31, 1990, do not apply to this paragraph with respect to taxable years

1 beginning after December 31, 1990, and before January 1, 1992, except that  
2 changes to the ~~internal revenue code~~ Internal Revenue Code made by P.L. 102-90,  
3 P.L. 102-227, P.L. 102-486, P.L. 103-66, P.L. 104-188, excluding section 1311 of P.L.  
4 104-188, and P.L. 105-34, P.L. 105-206 and P.L. 105-277 and changes that  
5 indirectly affect the federal ~~internal revenue code~~ Internal Revenue Code made by  
6 P.L. 102-90, P.L. 102-227, P.L. 102-486, P.L. 103-66, P.L. 104-188, excluding section  
7 1311 of P.L. 104-188, and P.L. 105-34, P.L. 105-206 and P.L. 105-277, apply for  
8 Wisconsin purposes at the same time as for federal purposes.

9       **\*b0649/1.1\* SECTION 1673f.** 71.01 (6) (g) of the statutes is amended to read:  
10       71.01 (6) (g) For taxable years that begin after December 31, 1991, and before  
11 January 1, 1993, for natural persons and fiduciaries, except fiduciaries of nuclear  
12 decommissioning trust or reserve funds, “~~internal revenue code~~ Internal Revenue  
13 Code” means the federal ~~internal revenue code~~ Internal Revenue Code as amended  
14 to December 31, 1991, excluding sections 103, 104 and 110 of P.L. 102-227, and as  
15 amended by P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13101 (a)  
16 and (c) 1, 13171 and 13174 of P.L. 103-66, P.L. 104-188, excluding section 1311 of P.L.  
17 104-188, and P.L. 105-34, P.L. 105-206 and P.L. 105-277, and as indirectly affected  
18 by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179,  
19 P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding  
20 sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66,  
21 excluding sections 13101 (a) and (c) 1, 13171 and 13174 of P.L. 103-66, P.L. 104-188,  
22 excluding section 1311 of P.L. 104-188, and P.L. 105-34, P.L. 105-206 and P.L.  
23 105-277. The ~~internal revenue code~~ Internal Revenue Code applies for Wisconsin  
24 purposes at the same time as for federal purposes. Amendments to the federal  
25 ~~internal revenue code~~ Internal Revenue Code enacted after December 31, 1991, do



1 not apply to this paragraph with respect to taxable years beginning after  
2 December 31, 1991, and before January 1, 1993, except that changes to the ~~internal~~  
3 ~~revenue code~~ Internal Revenue Code made by P.L. 102-318, P.L. 102-486, P.L.  
4 103-66, P.L. 104-188, excluding section 1311 of P.L. 104-188, and P.L. 105-34, P.L.  
5 105-206 and P.L. 105-277 and changes that indirectly affect the provisions  
6 applicable to this subchapter made by P.L. 102-318, P.L. 102-486, P.L. 103-66, P.L.  
7 104-188, excluding section 1311 of P.L. 104-188, and P.L. 105-34, P.L. 105-206 and  
8 P.L. 105-277, apply for Wisconsin purposes at the same time as for federal purposes.

9 **\*b0649/1.1\* SECTION 1673g.** 71.01 (6) (h) of the statutes is amended to read:

10 71.01 (6) (h) For taxable years that begin after December 31, 1992, and before  
11 January 1, 1994, for natural persons and fiduciaries, except fiduciaries of nuclear  
12 decommissioning trust or reserve funds, "~~internal revenue code~~ Internal Revenue  
13 Code" means the federal ~~internal revenue code~~ Internal Revenue Code as amended  
14 to December 31, 1992, excluding sections 103, 104 and 110 of P.L. 102-227, and as  
15 amended by P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13113, 13150, 13171,  
16 13174 and 13203 of P.L. 103-66, P.L. 103-465, P.L. 104-188, excluding section 1311  
17 of P.L. 104-188, and P.L. 105-34, P.L. 105-206 and P.L. 105-277, and as indirectly  
18 affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.  
19 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227,  
20 excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.  
21 103-66, excluding sections 13101 (a) and (c) 1, 13113, 13150, 13171, 13174 and 13203  
22 of P.L. 103-66, P.L. 104-188, excluding section 1311 of P.L. 104-188, and P.L. 105-34,  
23 P.L. 105-206 and P.L. 105-277. The ~~internal revenue code~~ Internal Revenue Code  
24 applies for Wisconsin purposes at the same time as for federal purposes.  
25 Amendments to the federal ~~internal revenue code~~ Internal Revenue Code enacted

1 after December 31, 1992, do not apply to this paragraph with respect to taxable years  
2 beginning after December 31, 1992, and before January 1, 1994, except that  
3 changes to the ~~internal revenue code~~ Internal Revenue Code made by P.L. 103-66,  
4 P.L. 103-465, P.L. 104-188, excluding section 1311 of P.L. 104-188, and P.L. 105-34,  
5 P.L. 105-206 and P.L. 105-277 and changes that indirectly affect the provisions  
6 applicable to this subchapter made by P.L. 103-66, P.L. 103-465, P.L. 104-188,  
7 excluding section 1311 of P.L. 104-188, and P.L. 105-34, P.L. 105-206 and P.L.  
8 105-277, apply for Wisconsin purposes at the same time as for federal purposes.

9 \*b0649/1.1\* SECTION 1673h. 71.01 (6) (i) of the statutes is amended to read:

10 71.01 (6) (i) For taxable years that begin after December 31, 1993, and before  
11 January 1, 1995, for natural persons and fiduciaries, except fiduciaries of nuclear  
12 decommissioning trust or reserve funds, "~~internal revenue code~~ Internal Revenue  
13 Code" means the federal ~~internal revenue code~~ Internal Revenue Code as amended  
14 to December 31, 1993, excluding sections 103, 104 and 110 of P.L. 102-227 and  
15 sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d) and 13215 of P.L. 103-66 and  
16 as amended by P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, excluding  
17 section 1 of P.L. 104-7, P.L. 104-188, excluding section 1311 of P.L. 104-188, P.L.  
18 104-191, P.L. 104-193 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277, and as  
19 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.  
20 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.  
21 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318, P.L.  
22 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, 13203  
23 (d) and 13215 of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7,  
24 excluding section 1 of P.L. 104-7, P.L. 104-188, excluding section 1311 of P.L.  
25 104-188, P.L. 104-191, P.L. 104-193 and, P.L. 105-34, P.L. 105-206 and P.L.

1     ~~105-277.~~ The ~~internal revenue code~~ Internal Revenue Code applies for Wisconsin  
2     purposes at the same time as for federal purposes. Amendments to the federal  
3     ~~internal revenue code~~ Internal Revenue Code enacted after December 31, 1993, do  
4     not apply to this paragraph with respect to taxable years beginning after  
5     December 31, 1993, and before January 1, 1995, except that changes to the ~~internal~~  
6     ~~revenue code~~ Internal Revenue Code made by P.L. 103-296, P.L. 103-337, P.L.  
7     103-465, P.L. 104-7, excluding section 1 of P.L. 104-7, P.L. 104-188, excluding  
8     section 1311 of P.L. 104-188, P.L. 104-191, P.L. 104-193 and, P.L. 105-34, P.L.  
9     105-206 and P.L. 105-277 and changes that indirectly affect the provisions  
10    applicable to this subchapter made by P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
11    104-7, excluding section 1 of P.L. 104-7, P.L. 104-188, excluding section 1311 of P.L.  
12    104-188, P.L. 104-191, P.L. 104-193 and, P.L. 105-34, P.L. 105-206 and P.L.  
13    105-277, apply for Wisconsin purposes at the same time as for federal purposes.

14       **\*b0649/1.1\* SECTION 1673i.** 71.01 (6) (j) of the statutes is amended to read:

15       71.01 (6) (j) For taxable years that begin after December 31, 1994, and before  
16    January 1, 1996, for natural persons and fiduciaries, except fiduciaries of nuclear  
17    decommissioning trust or reserve funds, “~~internal revenue code~~ Internal Revenue  
18    Code” means the federal ~~internal revenue code~~ Internal Revenue Code as amended  
19    to December 31, 1994, excluding sections 103, 104 and 110 of P.L. 102-227 and  
20    sections 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103-66, and as  
21    amended by P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1202, 1204,  
22    1311 and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193 and, P.L. 105-34, P.L.  
23    105-206 and P.L. 105-277, and as indirectly affected by P.L. 99-514, P.L. 100-203,  
24    P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280,  
25    P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104 and 110 of P.L.

1 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150  
2 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.  
3 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1202, 1204, 1311  
4 and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193 and, P.L. 105-34, P.L. 105-206  
5 and P.L. 105-277. The ~~internal revenue code~~ Internal Revenue Code applies for  
6 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
7 federal ~~internal revenue code~~ Internal Revenue Code enacted after  
8 December 31, 1994, do not apply to this paragraph with respect to taxable years  
9 beginning after December 31, 1994, and before January 1, 1996, except that  
10 changes to the ~~internal revenue code~~ Internal Revenue Code made by P.L. 104-7, P.L.  
11 104-117, P.L. 104-188, excluding sections 1202, 1204, 1311 and 1605 of P.L. 104-188,  
12 P.L. 104-191, P.L. 104-193 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277 and  
13 changes that indirectly affect the provisions applicable to this subchapter made by  
14 P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1202, 1204, 1311 and 1605  
15 of P.L. 104-188, P.L. 104-191, P.L. 104-193 and, P.L. 105-34, P.L. 105-206 and P.L.  
16 105-277, apply for Wisconsin purposes at the same time as for federal purposes.

17 \*b0649/1.1\* **SECTION 1673j.** 71.01 (6) (k) of the statutes is amended to read:  
18 71.01 (6) (k) For taxable years that begin after December 31, 1995, and before  
19 January 1, 1997, for natural persons and fiduciaries, except fiduciaries of nuclear  
20 decommissioning trust or reserve funds, "~~internal revenue code~~ Internal Revenue  
21 Code" means the federal ~~internal revenue code~~ Internal Revenue Code as amended  
22 to December 31, 1995, excluding sections 103, 104 and 110 of P.L. 102-227 and  
23 sections 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103-66, and as  
24 amended by P.L. 104-117, P.L. 104-188, excluding sections 1123, 1202, 1204, 1311  
25 and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33 and, P.L. 105-34,

1 P.L. 105-206 and P.L. 105-277, and as indirectly affected by P.L. 99-514, P.L.  
2 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.  
3 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104 and  
4 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections  
5 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.  
6 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections  
7 1123, 1202, 1204, 1311 and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
8 105-33 and, P.L. 105-34, P.L. 105-206 and P.L. 105-277. The ~~internal revenue code~~  
9 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal  
10 purposes. Amendments to the federal ~~internal revenue code~~ Internal Revenue Code  
11 enacted after December 31, 1995, do not apply to this paragraph with respect to  
12 taxable years beginning after December 31, 1995, and before January 1, 1997,  
13 except that changes to the ~~internal revenue code~~ Internal Revenue Code made by P.L.  
14 104-117, P.L. 104-188, excluding sections 1123, 1202, 1204, 1311 and 1605 of P.L.  
15 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33 and, P.L. 105-34, P.L. 105-206 and  
16 P.L. 105-277 and changes that indirectly affect the provisions applicable to this  
17 subchapter made by P.L. 104-117, P.L. 104-188, excluding sections 1123, 1202, 1204,  
18 1311 and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33 and, P.L.  
19 105-34, P.L. 105-206 and P.L. 105-277, apply for Wisconsin purposes at the same  
20 time as for federal purposes.

21 **\*b0649/1.1\* SECTION 1673k.** 71.01 (6) (L) of the statutes is amended to read:  
22 71.01 (6) (L) For taxable years that begin after December 31, 1996, and before  
23 January 1, 1998, for natural persons and fiduciaries, except fiduciaries of nuclear  
24 decommissioning trust or reserve funds, "~~internal revenue code~~ Internal Revenue  
25 Code" means the federal ~~internal revenue code~~ Internal Revenue Code as amended

1 to December 31, 1996, excluding sections 103, 104 and 110 of P.L. 102–227, sections  
2 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103–66 and sections 1123 (b),  
3 1202 (c), 1204 (f), 1311 and 1605 (d) of P.L. 104–188, and as amended by P.L. 105–33  
4 and, P.L. 105–34, P.L. 105–206 and P.L. 105–277, and as indirectly affected by P.L.  
5 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L.  
6 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding sections  
7 103, 104 and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding  
8 sections 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103–66, P.L.  
9 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188,  
10 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605 (d) of P.L. 104–188, P.L.  
11 104–191, P.L. 104–193, P.L. 105–33 and, P.L. 105–34, P.L. 105–206 and P.L. 105–277.  
12 The ~~internal revenue code~~ Internal Revenue Code applies for Wisconsin purposes at  
13 the same time as for federal purposes. Amendments to the federal ~~internal revenue~~  
14 ~~code~~ Internal Revenue Code enacted after December 31, 1996, do not apply to this  
15 paragraph with respect to taxable years beginning after December 31, 1996, and  
16 before January 1, 1998, except that changes to the Internal Revenue Code made by  
17 P.L. 105–33 and, P.L. 105–34, P.L. 105–206 and P.L. 105–277 and changes that  
18 indirectly affect the provisions applicable to this subchapter made by P.L. 105–33  
19 and, P.L. 105–34, P.L. 105–206 and P.L. 105–277 apply for Wisconsin purposes at the  
20 same time as for federal purposes.

21 **\*b0649/1.1\* SECTION 1673L.** 71.01 (6) (m) of the statutes is amended to read:  
22 71.01 (6) (m) For taxable years that begin after December 31, 1997, and before  
23 January 1, 1999, for natural persons and fiduciaries, except fiduciaries of nuclear  
24 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal  
25 Internal Revenue Code as amended to December 31, 1997, excluding sections 103,

1 104 and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174 and 13203  
2 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605 (d) of P.L.  
3 104–188, and as amended by P.L. 105–178, P.L. 105–206 and P.L. 105–277, and as  
4 indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L.  
5 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90, P.L.  
6 102–227, excluding sections 103, 104 and 110 of P.L. 102–227, P.L. 102–318, P.L.  
7 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174 and  
8 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L.  
9 104–117, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605  
10 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33 and, P.L. 105–34, P.L.  
11 105–178, P.L. 105–206 and P.L. 105–277. The Internal Revenue Code applies for  
12 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
13 federal Internal Revenue Code enacted after December 31, 1997, do not apply to this  
14 paragraph with respect to taxable years beginning after December 31, 1997, and  
15 before January 1, 1999, except that changes to the Internal Revenue Code made by  
16 P.L. 105–178, P.L. 105–206 and P.L. 105–277 and changes that indirectly affect the  
17 provisions applicable to this subchapter made by P.L. 105–178, P.L. 105–206 and P.L.  
18 105–277 apply for Wisconsin purposes at the same time as for federal purposes.

19 **\*b0649/1.1\* SECTION 1673m.** 71.01 (6) (n) of the statutes is created to read:

20 71.01 (6) (n) For taxable years that begin after December 31, 1998, for natural  
21 persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or  
22 reserve funds, “Internal Revenue Code” means the federal Internal Revenue Code  
23 as amended to December 31, 1998, excluding sections 103, 104 and 110 of P.L.  
24 102–227, sections 13113, 13150 (d), 13171 (d), 13174 and 13203 (d) of P.L. 103–66 and  
25 sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605 (d) of P.L. 104–188, and as

1 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.  
2 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.  
3 102-227, excluding sections 103, 104 and 110 of P.L. 102-227, P.L. 102-318, P.L.  
4 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174 and  
5 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.  
6 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605  
7 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
8 105-178, P.L. 105-206 and P.L. 105-277. The Internal Revenue Code applies for  
9 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
10 federal Internal Revenue Code enacted after December 31, 1998, do not apply to this  
11 paragraph with respect to taxable years beginning after December 31, 1998.

12 **\*b0649/1.1\* SECTION 1673n.** 71.01 (7r) of the statutes is amended to read:

13 71.01 (7r) Notwithstanding sub. (6), for purposes of computing amortization  
14 or depreciation, "~~internal revenue code~~ Internal Revenue Code" means either the  
15 federal ~~internal revenue code~~ Internal Revenue Code as amended to December 31,  
16 ~~1997 1998~~, or the federal ~~internal revenue code~~ Internal Revenue Code in effect for  
17 the taxable year for which the return is filed, except that property that, under s. 71.02  
18 (2) (d) 12., 1985 stats., is required to be depreciated for taxable year 1986 under the  
19 ~~internal revenue code~~ Internal Revenue Code as amended to December 31, 1980,  
20 shall continue to be depreciated under the ~~internal revenue code~~ Internal Revenue  
21 Code as amended to December 31, 1980."

22 **\*b0678/5.1\* 518.** Page 837, line 3: after that line insert:

23 **\*b0678/5.1\* "SECTION 1673g.** 71.01 (1g) of the statutes is created to read:



1           71.01 (1g) “Commercial domicile” means the location of a trade or business  
2 from which the trade or business is principally managed in the United States,  
3 regardless of whether the trade or business is organized under the laws of a foreign  
4 country, the commonwealth of Puerto Rico or any territory or possession of the  
5 United States. The location of the taxpayer’s trade or business at which the greatest  
6 number of the taxpayer’s employees work or are regularly connected, as of the last day  
7 of the taxable year, is rebuttably presumed to be the taxpayer’s commercial domicile.

8           **\*b0678/5.1\* SECTION 1673m.** 71.01 (5r) of the statutes is created to read:

9           71.01 (5r) “Intangible property” includes patents, copyrights, trademarks,  
10 trade names, service names, service marks, logos, franchises, licenses, plans,  
11 specifications, blueprints, processes, techniques, formulas, designs, layouts,  
12 patterns, drawings, manuals, customer lists, contracts, technical know-how and  
13 trade secrets. “Intangible property” does not include securities.

14           **\*b0678/5.1\* SECTION 1673p.** 71.01 (8g) of the statutes is amended to read:

15           71.01 (8g) “Member” does not include a member of a limited liability company  
16 treated as a corporation under s. 71.22 (1) (1g).

17           **\*b0678/5.1\* SECTION 1673r.** 71.01 (8m) of the statutes is amended to read:

18           71.01 (8m) “Partner” does not include a partner of a publicly traded  
19 partnership treated as a corporation under s. 71.22 (1) (1g).”.

20           **\*b0666/3.1\* 519.** Page 837, line 13: after that line insert:

21           **\*b0666/3.1\* “SECTION 1674t.** 71.03 (2) (a) 1. of the statutes is amended to read:

22           71.03 (2) (a) 1. Every natural person domiciled in this state during the entire  
23 taxable year having gross income of \$5,200 or more if under 65 years of age, or \$5,700  
24 or more if 65 years of age or over, or \$7,040 or more if the natural person files as a

1 head of household, and every married person who files jointly and is domiciled in this  
2 state during the entire taxable year having gross income during the year when the  
3 joint gross income of the married person and his or her spouse is \$7,200 or more if  
4 both are under 65 years of age; \$7,700 or more if one spouse is under 65 years of age  
5 and the other spouse is 65 years of age or over; or \$8,200 or more if both are 65 years  
6 of age or over; and every married person who files separately and is domiciled in this  
7 state during the entire taxable year and has gross income of \$3,420 or more. The  
8 department of revenue shall annually adjust the dollar amounts of the filing  
9 requirements so as to reflect changes in the standard deduction, the rates under s.  
10 71.06 or the exemption under s. 71.07 (8) (a) individual domiciled in this state during  
11 the entire taxable year who has a gross income at or above a threshold amount which  
12 shall be determined annually by the department of revenue. The threshold amounts  
13 shall be determined for categories of individuals based on filing status and age, and  
14 shall include categories for single individuals; individuals who file as a head of  
15 household; married couples who file jointly; and married persons who file separately.  
16 The department of revenue shall establish a threshold amount for each category of  
17 individual at an amount at which no individual in that category whose gross income  
18 is below that amount has a state income tax liability.”.

19 \*b0669/1.1\* **520.** Page 837 line 13: after that line insert:

20 \*b0669/1.1\* **“SECTION 1674e.** 71.02 (1) of the statutes is amended to read:

21 71.02 (1) For the purpose of raising revenue for the state and the counties,  
22 cities, villages and towns, there shall be assessed, levied, collected and paid a tax on  
23 all net incomes of individuals and fiduciaries, except fiduciaries of nuclear  
24 decommissioning trust or reserve funds subject to the tax under s. 71.23 (2), by every

1 natural person residing within the state or by his or her personal representative in  
2 case of death, and trusts ~~administered~~ resident within the state; by every  
3 nonresident natural person and trust of this state, upon such income as is derived  
4 from property located or business transacted within the state including, but not  
5 limited by enumeration, income derived from a limited partner's distributive share  
6 of partnership income, income derived from a limited liability company member's  
7 distributive share of limited liability company income, the state lottery under ch.  
8 565, any multijurisdictional lottery under ch. 565 if the winning lottery ticket or  
9 lottery share was purchased from a retailer, as defined in s. 565.01 (6), located in this  
10 state or from the department, winnings from a casino or bingo hall that is located in  
11 this state and that is operated by a Native American tribe or band and pari-mutuel  
12 wager winnings or purses under ch. 562, and also by every nonresident natural  
13 person upon such income as is derived from the performance of personal services  
14 within the state, except as exempted under s. 71.05 (1) to (3). Every natural person  
15 domiciled in the state shall be deemed to be residing within the state for the purposes  
16 of determining liability for income taxes and surtaxes. A single-owner entity that is  
17 disregarded as a separate entity under section 7701 of the Internal Revenue Code  
18 is disregarded as a separate entity under this chapter, and its owner is subject to the  
19 tax on the entity's income.”.

20 **\*b0678/5.2\* 521.** Page 837, line 13: after that line insert:

21 **\*b0678/5.2\* “SECTION 1674m.** 71.03 (1) of the statutes is amended to read:

22 71.03 (1) DEFINITION. In this section, “gross income” means all income, from  
23 whatever source derived and in whatever form realized, whether in money, property  
24 or services, which is not exempt from Wisconsin income taxes. “Gross income”

1 includes, but is not limited to, the following items: compensation for services,  
2 including salaries, wages and fees, commissions and similar items; gross income  
3 derived from business; interest; rents; royalties; dividends; alimony and separate  
4 maintenance payments; annuities; income from life insurance and endowment  
5 contracts; pensions; income from discharge of indebtedness; distributive shares of  
6 partnership gross income except distributive shares of the income of publicly traded  
7 partnerships treated as corporations under s. 71.22 ~~(1)~~ (1g); distributive shares of  
8 limited liability company gross income except distributive shares of the income of  
9 limited liability companies treated as corporations under s. 71.22 ~~(1)~~ (1g); income in  
10 respect of a decedent; and income from an interest in an estate or trust. "Gross  
11 income" from a business or farm consists of the total gross receipts without reduction  
12 for cost of goods sold, expenses or any other amounts. The gross rental amounts  
13 received from rental properties are included in gross income without reduction for  
14 expenses or any other amounts. "Gross income" from the sale of securities, property  
15 or other assets consists of the gross selling price without reduction for the cost of the  
16 assets, expenses of sale or any other amounts. "Gross income" from an annuity,  
17 retirement plan or profit sharing plan consists of the gross amount received without  
18 reduction for the employee's contribution to the annuity or plan."

19       **\*b0678/5.3\* 522.** Page 837, line 14: after "is" insert "renumbered 71.04 (4)  
20 (intro) and".

21       **\*b0678/5.4\* 523.** Page 837, line 15: after "FORMULA." insert "(intro.)".

22       **\*b0678/5.5\* 524.** Page 838, line 1: delete "financial organizations" and  
23 substitute "~~financial organizations~~ telecommunications companies".

1       **\*b0678/5.6\* 526.** Page 838, line 4: delete the material beginning with “For”  
2       and ending with “(7).” on line 10 and substitute “Except as provided under s. 71.25  
3       (9d) and (9g), the remaining net income shall be apportioned to Wisconsin this state  
4       by use of an apportionment fraction composed of a sales factor representing 50% of  
5       the fraction, a property factor representing 25% of the fraction and a payroll factor  
6       representing 25% of the fraction. the following:”.

7       **\*b0678/5.7\* 525.** Page 838, line 10: after that line insert:

8       **\*b0678/5.7\* “SECTION 1675b.** 71.04 (4) (a) of the statutes is created to read:  
9       71.04 (4) (a) For taxable years beginning after December 31, 2000, and before  
10      January 1, 2002, an apportionment fraction composed of a sales factor under sub. (7)  
11      representing 63% of the fraction, a property factor under sub. (5) representing 18.5%  
12      of the fraction and a payroll factor under sub. (6) representing 18.5% of the fraction.

13      **\*b0678/5.7\* SECTION 1675c.** 71.04 (4) (b) of the statutes is created to read:  
14      71.04 (4) (b) For taxable years beginning after December 31, 2001, and before  
15      January 1, 2003, an apportionment fraction composed of a sales factor under sub. (7)  
16      representing 85% of the fraction, a property factor under sub. (5) representing 7.5%  
17      of the fraction and a payroll factor under sub. (6) representing 7.5% of the fraction.

18      **\*b0678/5.7\* SECTION 1675d.** 71.04 (4) (c) of the statutes is created to read:  
19      71.04 (4) (c) For taxable years beginning after December 31, 2002, an  
20      apportionment fraction composed of the sales factor under sub. (7).”.

21      **\*b0678/5.8\* 527.** Page 838, line 13: on lines 13 and 16, delete “2000” and  
22      substitute “2003”.

23      **\*b0678/5.9\* 528.** Page 839, line 14: delete the material beginning with that  
24      line and ending with page 841, line 14, and substitute:

1           “1. The use of a motor vehicle or rolling stock in this state is determined by  
2 multiplying the gross receipts from the lease or rental of the motor vehicle or rolling  
3 stock by a fraction having as a numerator the number of miles traveled within this  
4 state by the motor vehicle or rolling stock while leased or rented in the taxable year  
5 and having as a denominator the total number of miles traveled by the motor vehicle  
6 or rolling stock while leased or rented in the taxable year.

7           2. The use of an aircraft in this state is determined by multiplying the gross  
8 receipts from the lease or rental of the aircraft by a fraction having as a numerator  
9 the number of landings of the aircraft in this state while leased or rented in the  
10 taxable year and having as a denominator the total number of landings of the aircraft  
11 while leased or rented in the taxable year.

12           3. The use of a vessel or mobile equipment in this state is determined by  
13 multiplying the gross receipts from the lease or rental of the vessel or mobile  
14 equipment by a fraction having as a numerator the number of days that the vessel  
15 or mobile equipment is in this state while leased or rented in the taxable year and  
16 having as a denominator the total number of days that the vessel or mobile  
17 equipment is leased or rented in the taxable year.

18           4. If the taxpayer does not know the location of moving property while such  
19 property is leased or rented in the taxable year, the moving property is used in the  
20 state in which such property is located at the time the lessee or renter takes  
21 possession of the property.

22           **\*b0678/5.9\* SECTION 1681.** 71.04 (7) (dn) of the statutes is created to read:

23           71.04 (7) (dn) For taxable years beginning after December 31, 1999, gross  
24 royalties and gross income received for the use of intangible property are attributed  
25 to this state if any of the following occurs:

1           1. The purchaser of intangible property uses the intangible property in the  
2 production, fabrication or manufacturing of a product that is sold to a customer who  
3 is located in this state.

4           2. The purchaser of intangible property uses the intangible property in the  
5 printing or publication of materials that are sold to a customer who is located in this  
6 state.

7           3. The purchaser of intangible property uses the intangible property in the  
8 operation of a trade or business at a location in this state.

9           4. The purchaser of intangible property is billed for the purchase of the  
10 intangible property at a location in this state.

11           5. The taxpayer is not subject to income tax in the state in which the intangible  
12 property is used but the taxpayer's commercial domicile is in this state.

13           **\*b0678/5.9\* SECTION 1682.** 71.04 (7) (dr) of the statutes is created to read:

14           71.04 (7) (dr) 1. For taxable years beginning after December 31, 1999, receipts  
15 from a service are attributed to the state where the purchaser of the service received  
16 the benefit of the service. The benefit of a service is received in this state if any of  
17 the following applies:

18           a. The service relates to real property that is located in this state.

19           b. The service relates to tangible personal property that is located in this state  
20 at the time that the service is received.

21           c. The service is provided to a person who is located in this state.

22           d. The service is provided to a person doing business in this state.

23           e. The service is performed at a location in this state.

24           2. If the purchaser of a service receives the benefit of a service in more than one  
25 state, the receipts from the performance of the service are included in the numerator

1 of the sales factor under par. (a) according to the portion of the service received in this  
2 state. If the state where a purchaser received the benefit of a service cannot be  
3 determined, the benefit of a service is received in the state where the purchaser, in  
4 the regular course of the purchaser's business, ordered the service. If the state where  
5 a purchaser ordered a service cannot be determined, the benefit of the service is  
6 received in the state where the purchaser, in the regular course of the purchaser's  
7 business, receives a bill for the service.

8 3. If the taxpayer is not subject to income tax in the state in which the benefit  
9 of the service is received, the benefit of the service is received in this state to the  
10 extent that the taxpayer's employes or representatives performed services from a  
11 location in this state.

12 **\*b0678/5.9\* SECTION 1682b.** 71.04 (7) (ds) of the statutes is created to read:

13 71.04 (7) (ds) 1. For taxable years beginning after December 31, 1999, the gate  
14 receipts from professional sporting events are attributed to the state in which the  
15 taxpayer's sports facility is located. Gate receipts include the taxpayer's in-state  
16 gate receipts and the taxpayer's share of out-of-state gate receipts.

17 2. For taxable years beginning after December 31, 1999, radio and television  
18 receipts received by the taxpayer from a professional sports association contract with  
19 a communications network are attributed to this state in proportion to the number  
20 of events held in this state in which the taxpayer's team is a participant and that are  
21 related to the contract compared to the total number of events in which the  
22 taxpayer's team is a participant and that are related to the contract.

23 **\*b0678/5.9\* SECTION 1682c.** 71.04 (7) (dt) of the statutes is created to read:

24 71.04 (7) (dt) 1. For taxable years beginning after December 31, 1999, the gross  
25 receipts from radio and television broadcasting, including advertising revenue, are



1 attributed to this state in proportion to the audience in this state as compared to the  
2 total audience.

3 2. For taxable years beginning after December 31, 1999, the gross receipts from  
4 newspapers and magazines, including advertising revenue, are attributed to this  
5 state in proportion to the circulation in this state as compared to the total circulation.

6 **\*b0678/5.9\* SECTION 1682d.** 71.04 (7) (dw) of the statutes is created to read:

7 71.04 (7) (dw) 1. Except as provided in subds. 2. and 3., if a person doing  
8 business in this state and outside this state owns a business that is subject to  
9 apportionment under sub. (4) or s. 71.25 (6) and a business that is subject to  
10 apportionment under sub. (8), the person shall apportion income as provided under  
11 sub. (4) or s. 71.25 (6).

12 2. A person who has filed a tax return and who has reported income on the  
13 return as apportioned under subd. 1 may request permission from the department  
14 to use an alternative apportionment method in the next taxable year, if the person  
15 receives at least 50% of the person's total gross receipts in a taxable year from a  
16 business described under sub. (8) (c). If the department grants permission to a  
17 person to use an alternative apportionment method under this subdivision, the  
18 person may not use the alternative method, and shall apportion income under subd.  
19 1., if the person receives less than 50% of the person's total gross receipts in a taxable  
20 year from a business described under sub. (8) (c).

21 3. The department may require that a person who is subject to apportionment  
22 under this subsection use an alternative apportionment method to accurately reflect  
23 income that is attributable to this state.

24 **\*b0678/5.9\* SECTION 1682m.** 71.04 (8) (title) of the statutes is amended to  
25 read:

1           71.04 (8) (title) RAILROADS, ~~FINANCIAL ORGANIZATIONS~~ TELECOMMUNICATIONS  
2 COMPANIES AND PUBLIC UTILITIES.

3           **\*b0678/5.9\* SECTION 1682n.** 71.04 (8) (a) of the statutes is amended to read:

4           71.04 (8) (a) "Financial organization", as used in this section, means any bank,  
5 trust company, savings bank, industrial bank, land bank, safe deposit company,  
6 private banker, savings and loan association, credit union, cooperative bank, small  
7 loan company, sales finance company, investment company, brokerage house,  
8 underwriter or any type of insurance company. This paragraph does not apply to  
9 taxable years beginning after December 31, 1999.

10          **\*b0678/5.9\* SECTION 1682p.** 71.04 (8) (c) of the statutes is amended to read:

11          71.04 (8) (c) The net business income of railroads, sleeping car companies, car  
12 line companies, financial organizations, telecommunications companies and public  
13 utilities requiring apportionment shall be apportioned pursuant to rules of the  
14 department of revenue, but the income taxed is limited to the income derived from  
15 business transacted and property located within the state. For taxable years  
16 beginning after December 31, 1999, the net business income of financial  
17 organizations shall be apportioned under s. 71.25 (9d).

18          **\*b0678/5.9\* SECTION 1682r.** 71.04 (10) of the statutes is amended to read:

19          71.04 (10) DEPARTMENT MAY WAIVE FACTOR. Where, in the case of any nonresident  
20 individual or nonresident estate or trust engaged in business within and without the  
21 state of Wisconsin and required to apportion its income as provided in this section,  
22 it shall be shown to the satisfaction of the department of revenue that the use of any  
23 one of the 3 factors provided under sub. (4) gives an unreasonable or inequitable final  
24 average ratio because of the fact that such nonresident individual or nonresident  
25 estate or trust does not employ, to any appreciable extent in its trade or business in

1 producing the income taxed, the factors made use of in obtaining such ratio, this  
2 factor may, with the approval of the department of revenue, be omitted in obtaining  
3 the final average ratio which is to be applied to the remaining net income. This  
4 subsection does not apply to taxable years beginning after December 31, 2002.”.

5 **\*b0438/2.2\* 529.** Page 842, line 22: after that line insert:

6 **\*b0438/2.2\* “SECTION 1684d.** 71.05 (6) (a) 15. of the statutes is amended to  
7 read:

8 71.05 (6) (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de),  
9 (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2dy) and (3s) and not passed through by a  
10 partnership, limited liability company or tax-option corporation that has added that  
11 amount to the partnership’s, company’s or tax-option corporation’s income under s.  
12 71.21 (4) or 71.34 (1) (g).”.

13 **\*b0664/1.1\* 530.** Page 842, line 23: delete that line.

14 **\*b0174/3.14\* 531.** Page 843, line 2: after that line insert:

15 **\*b0174/3.14\* “SECTION 1686m.** 71.05 (6) (b) 28. (intro.) of the statutes is  
16 amended to read:

17 71.05 (6) (b) 28. (intro.) An amount paid by a claimant for tuition expenses for  
18 a student who is the claimant or who is the claimant’s child and the claimant’s  
19 dependent who is claimed under section 151 (c) of the Internal Revenue Code, to  
20 attend any university, college, technical college or a school approved under s. ~~39.51~~  
21 45.54, that is located in Wisconsin or to attend a public vocational school or public  
22 institution of higher education in Minnesota under the Minnesota–Wisconsin  
23 reciprocity agreement under s. 39.47, calculated as follows.”.

24 **\*b0667/1.1\* 532.** Page 843, line 19: after that line insert:

1           **\*b0667/1.1\* "SECTION 1688d.** 71.05 (6) (b) 29. of the statutes is created to read:  
2           71.05 (6) (b) 29. The amount claimed as a federal miscellaneous itemized  
3           deduction under the Internal Revenue Code for repayment of an amount included in  
4           income in a previous year to the extent that the repayment was previously included  
5           in Wisconsin adjusted gross income, except that no amount that is used in calculating  
6           the credit under s. 71.07 (1) may be included in the calculation under this  
7           subdivision."

8           **\*b0668/3.1\* 533.** Page 844, line 2: delete "but not more than \$50,830" and  
9           substitute "but not more than \$50,830".

10          **\*b0668/3.2\* 534.** Page 844, line 4: delete "For a single individual who has a  
11          Wisconsin adjusted" and substitute "~~For a single individual who has a Wisconsin~~  
12          adjusted".

13          **\*b0668/3.3\* 535.** Page 844, line 5: delete "gross income of more than \$50,830,  
14          the standard deduction is \$0." and substitute "~~gross income of more than \$50,830,~~  
15          ~~the standard deduction is \$0.~~".

16          **\*b0668/3.4\* 536.** Page 844, line 8: delete "but not more than \$25,000" and  
17          substitute "~~but not more than \$25,000~~".

18          **\*b0668/3.5\* 537.** Page 844, line 10: after "\$0" insert ", until the adjusted  
19          gross income amount at which the standard deduction is equal to the standard  
20          deduction for a single individual at the same adjusted gross income amount".

21          **\*b0668/3.6\* 538.** Page 844, line 11: delete "\$25,000" and substitute "\$25,000  
22          this amount".

23          **\*b0668/3.7\* 539.** Page 844, line 15: delete "but not" and substitute "~~but not~~".

1       **\*b0668/3.8\* 540.** Page 844, line 16: delete “more than \$55,000” and  
2       substitute “~~more than \$55,000~~”.

3       **\*b0668/3.9\* 541.** Page 844, line 18: delete “For a married couple filing jointly  
4       that has an aggregate” and substitute “~~For a married couple filing jointly that has~~  
5       ~~an aggregate~~”.

6       **\*b0668/3.10\* 542.** Page 844, line 19: delete “Wisconsin adjusted gross  
7       income of more than \$55,000, the standard deduction is \$0.” and substitute  
8       “~~Wisconsin adjusted gross income of more than \$55,000, the standard deduction is~~  
9       ~~\$0.~~”.

10       **\*b0668/3.11\* 543.** Page 844, line 23: delete “but not more than \$26,140” and  
11       substitute “~~but not more than \$26,140~~”.

12       **\*b0668/3.12\* 544.** Page 844, line 25: delete “For a married couple filing  
13       separately who has a” and substitute “~~For a married couple filing separately who has~~  
14       ~~a~~”.

15       **\*b0668/3.13\* 545.** Page 845, line 1: delete “Wisconsin adjusted gross income  
16       of more than \$26,140, the standard deduction is \$0.” and substitute “~~Wisconsin~~  
17       ~~adjusted gross income of more than \$26,140, the standard deduction is \$0.~~”.

18       **\*b0668/3.14\* 546.** Page 845, line 11: delete “but not more than \$70,380”.

19       **\*b0668/3.15\* 547.** Page 845, line 13: delete “For a single individual who has  
20       a”.

21       **\*b0668/3.16\* 548.** Page 845, line 14: delete that line.

22       **\*b0668/3.17\* 549.** Page 845, line 17: delete “but not more than \$30,350”.

1           **\*b0668/3.18\* 550.** Page 845, line 19: delete “\$10,380 but not less than \$0”  
2           and substitute “\$10,380, but not less than \$0, until the adjusted gross income amount  
3           at which the standard deduction is equal to the standard deduction for a single  
4           individual at the same adjusted gross income amount”.

5           **\*b0668/3.19\* 551.** Page 845, line 20: delete “\$30,350” and substitute “this  
6           amount”.

7           **\*b0668/3.20\* 552.** Page 845, line 25: delete “but not more than \$80,150”.

8           **\*b0668/3.21\* 553.** Page 846, line 2: delete “For a married couple”.

9           **\*b0668/3.22\* 554.** Page 846, line 3: delete that line.

10          **\*b0668/3.23\* 555.** Page 846, line 4: delete “\$80,150, the standard deduction  
11          is \$0.”.

12          **\*b0668/3.24\* 556.** Page 846, line 7: delete “but not more than \$38,070”.

13          **\*b0668/3.25\* 557.** Page 846, line 9: delete “For a married”.

14          **\*b0668/3.26\* 558.** Page 846, line 10: delete that line.

15          **\*b0668/3.27\* 559.** Page 846, line 11: delete “\$38,070, the standard deduction  
16          is \$0.”.

17          **\*b0668/3.28\* 560.** Page 846, line 16: delete “, and for taxable years  
18          beginning”.

19          **\*b0668/3.29\* 561.** Page 846, line 17: delete “after December 31, 2000”.

20          **\*b0668/3.30\* 562.** Page 846, line 18: delete “par. pars. (dm) and (dp)” and  
21          substitute “par. (dm)”.

1       **\*b0668/3.31\* 563.** Page 846, line 19: delete “par. pars. (dm) and (dp)” and  
2 substitute “par. (dm)”.

3       **\*b0668/3.32\* 564.** Page 847, line 4: after that line insert:

4       **\*b0668/3.32\* “SECTION 1691c.** 71.05 (22) (dt) of the statutes is created to read:  
5       71.05 (22) (dt) *Standard deduction indexing, 2001 and thereafter.* For taxable  
6 years beginning after December 31, 2000, the dollar amounts of the standard  
7 deduction that is allowable under par. (dp) and all of the dollar amounts of Wisconsin  
8 adjusted gross income under par. (dp) shall be increased each year by a percentage  
9 equal to the percentage change between the U.S. consumer price index for all urban  
10 consumers, U.S. city average, for the month of August of the previous year and the  
11 U.S. consumer price index for all urban consumers, U.S. city average, for the month  
12 of August 1999, as determined by the federal department of labor. Each amount that  
13 is revised under this paragraph shall be rounded to the nearest multiple of \$10 if the  
14 revised amount is not a multiple of \$10 or, if the revised amount is a multiple of \$5,  
15 such an amount shall be increased to the next higher multiple of \$10. The  
16 department of revenue shall annually adjust the changes in dollar amounts required  
17 under this paragraph and incorporate the changes into the income tax forms and  
18 instructions.”.

19       **\*b0665/1.1\* 565.** Page 851, line 15: delete “2001” and substitute “1999”.

20       **\*b0665/1.2\* 566.** Page 851, line 17: delete “(1p) and (2) (g) and (h)” and  
21 substitute “(1n), (1p) and (2) (e), (f), (g) and (h)”.

22       **\*b0668/3.33\* 567.** Page 851, line 21: delete “of the year before the previous  
23 year” and substitute “~~of the year before the previous year~~ 1997”.

1           **\*b0668/3.34\* 568.** Page 851, line 22: after “labor” insert “, except that for  
2           taxable years beginning after December 31, 2000, the dollar amount in the top  
3           bracket under subs. (1p) (c) and (d), (2) (g) 3. and 4. and (h) 3. and 4. shall be increased  
4           each year by a percentage equal to the percentage change between the U.S. consumer  
5           price index for all urban consumers, U.S. city average, for the month of August of the  
6           previous year and the U.S. consumer price index for all urban consumers, U.S. city  
7           average, for the month of August 1999, as determined by the federal department of  
8           labor”.

9           **\*b0569/1.6\* 569.** Page 853, line 24: after that line insert:

10           **\*b0569/1.6\* “SECTION 1707t.** 71.07 (2dj) (am) 1. of the statutes is amended to  
11           read:

12           71.07 (2dj) (am) 1. Modify “member of a targeted group”, as defined in section  
13           51 (d) of the internal revenue code as amended to December 31, 1995, to include  
14           persons unemployed as a result of a business action subject to s. 109.07 (1m) and  
15           persons ~~specified under 29 USC 1651 (a)~~ dislocated workers, as defined in 29 USC  
16           2801 (9), and to require a member of a targeted group to be a resident of this state.

17           **\*b0569/1.6\* SECTION 1707v.** 71.07 (2dj) (am) 2. of the statutes is amended to  
18           read:

19           71.07 (2dj) (am) 2. Modify “designated local agency”, as defined in section 51  
20           (d) (15) of the internal revenue code, to include the ~~job training partnership act~~  
21           ~~organization~~ local workforce development board established under 29 USC 2832 for  
22           the area that includes the development zone in which the employee in respect to whom  
23           the credit under this subsection is claimed works, if the department of commerce  
24           approves the criteria used for certification, and the department of commerce.”.



1           **\*b0676/1.1\* 570.** Page 854, line 3: after that line insert:

2           **\*b0676/1.1\*** “SECTION 1708g. 71.07 (2dx) (b) (intro.) of the statutes is amended  
3 to read:

4           71.07 (2dx) (b) *Credit.* (intro.) Except as provided in s. 73.03 (35) and subject  
5 to s. 560.785, for any taxable year for which the person is certified under s. 560.765  
6 (3), any person may claim as a credit against taxes imposed on the person's income  
7 from the person's business activities in a development zone the following amounts.”.

8           **\*b0438/2.3\* 571.** Page 854, line 10: after that line insert:

9           **\*b0438/2.3\*** “SECTION 1709c. 71.07 (2dy) of the statutes is created to read:

10          71.07 (2dy) SUSTAINABLE URBAN DEVELOPMENT ZONE CREDIT. (a) *Definitions.* In  
11 this subsection:

12          1. “Brownfield” has the meaning given in sub. (2dx) (a) 1.

13          2. “Environmental remediation” means removal or containment of  
14 environmental pollution, as defined in s. 299.01 (4), and restoration of soil or  
15 groundwater that is affected by environmental pollution, as defined in s. 299.01 (4),  
16 in a brownfield and investigation unless the investigation determines that  
17 remediation is required but remediation is not undertaken.

18          (b) *Credit.* For any taxable year for which the person is certified under s. 292.77  
19 (5), a person may claim as a credit against taxes imposed under this subchapter 50%  
20 of the amount expended for environmental remediation under the program under s.  
21 292.77.

22          (c) *Administration.* Subsection (2dx) (c), (d) and (e), as it applies to the credit  
23 under sub. (2dx), applies to the credit under this subsection.”.

24           **\*b0336/2.4\* 572.** Page 854, line 11: delete lines 11 to 14.